

Appeal of Phillip Seronick

The issue for determination is whether appellant **Phillip Seronick** is entitled to renter's credits for years prior to 1979.

Appellant claimed refunds for renter's credits for years between 1972 and 1979, and indicated that he had received public assistance under the Supplemental Security Income program (SSI) **and/or** the State Supplementary Program for Aged, Blind and Disabled (SSP) during those years. Respondent denied his claim on the ground that public assistance recipients did not qualify for the renter's credit prior to 1979.

During the years in question, section **17053.5** of the Revenue and Taxation Code provided that a "qualified renter" was entitled to an annual credit against **personal** income tax liability. Prior to its amendment effective in 1979, subdivision (c) of that section disallowed the credit for--any period of time during which the renter received "public assistance grants **which took** into account housing or shelter needs." In the Appeal of Gloria-J. Oliveria, decided by this board on March 31, 1982, we **determined that** SSI (42 U.S.C., § 1381 et seq.) and SSP (Welf. & Inst. Code, § 12000 et seq.) are public assistance **programs** which consider housing needs in determining grant allocations. We concluded that individuals are not entitled to renter's credits for periods, prior to 1979, during which **they** received payments under such programs.

Since appellant received SSI/SSP assistance from 1973 through 1978, he is not entitled to **renter's** credits for those years. Respondent's action must therefore be sustained.

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O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claims of Phillip Seronick for renter's credits for years prior to 1979, be and the same is hereby sustained.

Done at Sacramento, California, **this 21st** day of September , 1982, by the State Board of Equalization,

William W. Bennett, Chairman
David Stein, Member
Ernest Kronenberg, Member
Charles L. [unclear], Member
11, Member